

UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 16-2421

JAMES CLEMENT POWELL; LUCY HAMRICK POWELL,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 21839-14)

Submitted: May 23, 2017

Decided: May 25, 2017

Before KING, AGEE, and WYNN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

James Clement Powell, Lucy Hamrick Powell, Appellants Pro Se. Randolph Lyons Hutter, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

James Clement Powell and Lucy Hamrick Powell appeal the tax court's order upholding the Commissioner's determination of a deficiency and penalty with respect to their 2011 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. *Powell v. Comm'r*, Tax Ct. No. 21839-14 (U.S. Tax Ct. Feb. 17, 2017). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED